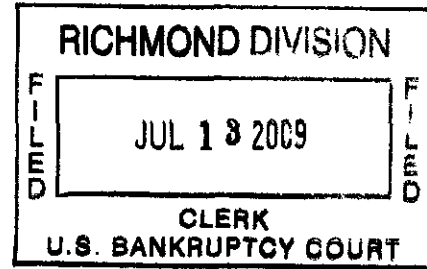


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Attorneys for Creditor,
Kinyo Company, Inc.



**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re
CIRCUIT CITY STORES, INC., *et al.*,
Debtors.

Chapter 11
Case No.: 08-35653 (KRH)

Jointly Administered

**CREDITOR KINYO COMPANY, INC.'S OPPOSITION TO DEBTORS' TWENTIETH
OBJECTION TO CLAIMS (RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN
CLAIMS FILED AS 503(B)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT
WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES)**

Creditor, Kinyo Company, Inc., hereby opposes Debtor's omnibus objection seeking to reclassify Creditor's claim as 503(b)(9)/General Unsecured. Creditor's Proof of Claim was filed with and received by Debtor, Circuit City Stores, Inc., on December 18, 2008. Debtor placed an order with Creditor for 3,000 portable speaker systems. Declaration of Tim Yeh, attached hereto as Exhibit A. Creditor shipped the goods from Shanghai, China to Long Beach, California on October 16, 2008. *Id.* The goods were received by Debtor in Long Beach, California on October 29, 2008. *Id.*

Pursuant to 503(b)(9) of the Bankruptcy Code, a claim is entitled to priority for "the value of any goods *received* by the debtor within 20 days before the date of commencement of a case under this title in which the goods have been sold to the debtor in the ordinary course of such debtor's business."

(Emphasis added). Debtors filed their Petition on November 10, 2008. This means that a claim based on any goods *received* by Debtor between October 21, 2008 and November 9, 2008 is entitled to priority. As stated in Creditor's Proof of Claim and Declaration of Tim Yeh, the goods were received on October 29, 2008, well within the 20 days allowed under the Bankruptcy Code.

Debtor mistakenly indicated in its omnibus objection that Debtor received the goods from Creditor on October 16, 2008. However, according to the Commercial Invoice submitted along with the Proof of Claim, October 16, 2008 was actually the "Sailing Date" of the goods from Shanghai, China. A true and correct copy of the Commercial Invoice is attached hereto as Exhibit B. The "Sailing Date" is not the same as the receiving date—it is the date the goods left the port in Shanghai, China. The Commercial Invoice further indicates that the goods were to be shipped to Circuit City Stores, Inc. in California. Debtor could not have received the goods from Creditor in California on the same day the goods were shipped from Shanghai, China. According to the Bill of Lading from Expeditors Cargo Management Systems, the goods arrived in Long Beach, California and were received by Debtor on October 29, 2008, 13 days *after* the goods were shipped from China. A true and correct copy of the Bill of Lading showing the arrival date of October 29, 2008 is attached hereto as Exhibit C.

Since the goods were actually received by Debtor on October 29, 2008, within the 20 days allowed under 503(b)(9) of the Bankruptcy Code, Debtor's omnibus objection seeking to disallow and/or modify Claimant's claim to 503(b)(9)/General Unsecured should be denied.

Date: July 8, 2009

Respectfully submitted,

LAW OFFICES OF JOHN L. SUN



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3550 Wilshire Boulevard, Suite 1250
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Attorneys for Creditor
Kinyo Company, Inc.

EXHIBIT A

1 John L. Sun, SBN 62954
2 David S. Sun, SBN 238201
3 Law Offices of John L. Sun
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4 Los Angeles, California 90010
Telephone No. (213) 382-7205
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5 *Attorneys for Creditor,*
6 *Kinyo Company, Inc.*

7 **IN THE UNITED STATES BANKRUPTCY COURT**
8 **FOR THE EASTERN DISTRICT OF VIRGINIA**
9 **RICHMOND DIVISION**

10
11 In re,
12 CIRCUIT CITY STORES, INC., *et al.*,
13 Debtors,
14

Chapter 11
Case No.: 08-35653 (KRH)
Jointly Administered

15 **DECLARATION OF TIM YEH**

16 I, TIM YEH, hereby declare as follows:

- 17 1. I am the Vice President of Kinyo Company, Inc., a creditor of Circuit City Stores, Inc.
18 2. In 2008, Circuit City Stores, Inc. placed a purchase order with Kinyo Company, Inc. for
19 3,000 portable speaker systems.
20 3. Kinyo Company, Inc. manufactured the speaker systems in China.
21 4. On October 16, 2008, Kinyo Company, Inc. shipped the speaker systems to Circuit City
22 Stores, Inc. from Shanghai, China.
23 5. The speaker systems arrived in Long Beach, California and were received by Circuit City
24 Stores, Inc. on October 29, 2008.

25 I declare under penalty of perjury that the foregoing is true and correct.

26
27 Dated: July 05, 2009


28 TIM YEH,
Vice President of Kinyo Company, Inc.

EXHIBIT B

14235 Lomitas Ave. La Puente, CA 91746 Tel: (626) 333-3711 Fax: (626) 961-9114 website: www.kinyo.com

Invoice Date: 16-Oct-2008

Invoice # 0809-01V

Factory Name & address:

NO.1268 JIANTONG ROAD, WUJIANG ECONOMIC DEVELOPMENT ZONE, WUJIANG CITY, JIANGSU 215200CHINA

Sold To:
Circuit City Stores, Inc.
9954 Mayland Drive
Richmond, VA 23233

Ship To:

Circuit City Stores, Inc.
DC 717, 501 S. Cheryl Lane,
Walnut, CA 91789, USA

Vessel Name	Voyage#	Sailing Date	FCR#
HANJIN WILMINGTON	0078E	16-Oct-08	

	Circuit City Model #	Vendor Model #	Product Description	Country of Origin	Number of Cartons	P.O Quantity (pcs)	Net Unit Price (US\$)	Total Line Cost (US\$)
PO# 212730	UMS80	MS-B0H	2 0 PORTABLE SYSTEM SPEAKER	CHINA	125	3,000		\$24,870.00
Invoice Total:						125 3,000		\$24,870.00

Container#:	by LCT	CITNS
Total:	125	
Carton Gross wt.:	51.450	Lbs
Carton Volume:	1.451	Cbm

SAY U.S. DOLLARS TWENTY FOUR THOUSAND EIGHT HUNDRED AND SEVENTY ONLY

* Country of Origin: China

* We certify that this shipment contains no solid wood packing material.

* We certify that all merchandise sold to Circuit City Stores did not employ forced labor.

convict labor, or indentured child labor in any stage of its mining, production or manufacture.

KINYO CO., LTD.

AUTHORIZED SIGNATURE

EXHIBIT C



Expeditors Cargo Management Systems

ORIGINAL

FORWARDER'S CARGO RECEIPT

SHIPPER (Name and Full Address) KINYO COMPANY LIMITED.		BOOKING NUMBER 5394648450	FOR NUMBER R390098635
		CARGO RECEIVING DATE 10/10/08	
CONSIGNEE (Name and Full Address) CIRCUIT CITY STORE, INC 9950 MAYLAND DRIVE DR 1,4TH FLOOR RICHMOND, VA 23233 UNITED STATES ATTN: CAROL LACKS, LOGISTICS DEPT.		FORWARDING AGENT REFERENCES BEIJING KANG-JIE-KONG INTERNATIONAL CARGO AGENT CO., LTD. SHANGHAI BRANCH 27TH FLOOR, TOWER A, 100 ZUN YI ROAD	
		POINT AND COUNTRY OF ORIGIN OF GOODS	
NOTIFY PARTY / INTERMEDIATE CONSIGNEE (Name and Full Address) 1, SAME AS CONSIGNEE 2, DISTRIBUTION CENTER #717 501 S. CHERY LANE WALNUT, CA 91789 UNITED STATES ATTN: EDGAR SALGADO OR KRISTINE GREER		ALSO NOTIFY (Name and Full Address) DOMESTIC ROUTING/ EXPORT INSTRUCTIONS / PIER-TERMINAL / ONWARD ROUTING FROM POINT OF DESTINATION FOR RELEASE OF CARGO PLEASE CONTACT: DIRECT IMPORT VENDOR GUIDE V.4.1, APRIL 2006 CARMICHAEL INTERNATIONAL SERVICES 533 GLENDALE BLVD. LOS ANGELES, CA 90026 ATTN: DANNY CHANTIM IMPORT MGR 213-353-0800	
INITIAL CARRIAGE	PLACE OF RECEIPT SHANGHAI		
EXPORT CARRIER (Vessel, voyage) HANJIN WILMINGTON / 00078	PORT OF LOADING SHANGHAI		
PORT OF DISCHARGE LONG BEACH, CA	PLACE OF DELIVERY LONG BEACH, CA		

PARTICULARS FURNISHED BY SHIPPER

MARKS AND NUMBERS/ CONTAINER NUMBERS	NOS. OF PACKAGES	DESCRIPTION OF PACKAGES AND GOODS	GROSS WEIGHT KGS	MEASUREMENT CBM
CIRCUIT CITY P.O.# 2127370 CIRCUIT CITY MODEL (SKU): UMS80 UNIT COUNT PER CARTON: 24 PIECE CARTON# 1 OF 125 GROSS WEIGHT: 24.65 POUNDS CARTON DEMENSION (INCHES): 24.7X21.1X14 MADE IN CHINA	125 CTNS	NEXXTECHULTIMATE BRAND 2.0 PORTABLE SYSTEM SPEAKER P/O NO: 2127370 UMS80(MS-80H)BLACK FOB SHANGHAI THIS SHIPMENT CONTAINS NO WOOD PACKING MATERIAL SEE ATTACHED	1397.50 KG	15.550 M3

REMARKS: THE ORIGINAL BILL OF LADING OF THIS SHIPMENT HAS BEEN RELEASED TO THE ABOVE MENTIONED CONSIGNEE AS AGREED AND SPECIFIED ON SHIPPING ORDER

FREIGHT COLLECT

IN ACCORDANCE WITH INSTRUCTION OF THE ABOVE CONSIGNEE WE RECEIVED THE FOLLOWING DOCUMENTS ON	FOR CHARGES	THIS DOCUMENT IS EXCHANGED FOR THE DOCK'S RECEIPT / MATE'S RECEIPT. IT IS ISSUED AS A RECEIPT OF PAPER AND CARGO ONLY AND WILL NOT BE NEGOTIABLE UNLESS VERIFIED AND ENDORSED BY AN AUTHORIZED SIGNATORY OF EXPEDITORS.
		<p>For and on behalf of EXPEDITORS ORDER MANAGEMENT</p> <p>..... BY <u>Authorized Signature(s)</u></p> <p>DATE 10/29/08</p>

PROOF OF SERVICE

STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

I am employed in the County of Los Angeles, State of California. I am over the age of 18 years old and am not a party to the within action. My business address is: 3550 Wilshire Boulevard, Suite 1250, Los Angeles, California, 90010.

On July 9, 2009, I served the foregoing document(s), described as: **CREDITOR KINYO COMPANY, INC.'S OPPOSITION TO DEBTORS' TWENTIETH OBJECTION TO CLAIMS (RECLASSIFICATION TO UNSECURED CLAIMS OF CERTAIN CLAIMS FILED AS 503(B)(9) CLAIMS FOR GOODS RECEIVED BY THE DEBTORS NOT WITHIN TWENTY DAYS OF THE COMMENCEMENT OF THE CASES)** on the interested parties to this action as follows:

☒ **(BY MAIL)** I caused copies of such document, enclosed in sealed envelopes, to be deposited in the mail at Los Angeles, California with postage thereon fully prepaid to the persons and addresses indicated on the attached list. I am "readily familiar" with the firm's practice of collecting and processing correspondence for mailing. It is deposited with U.S. Postal Service on that same day in the ordinary course of business. I am aware that on motion of any party served, service is presumed invalid if the postal cancellation date or postage meter date is more than one day after the date of deposit for mailing set forth in this affidavit.


☐ **(BY PERSONAL SERVICE)** I delivered such document by hand to the persons and addresses listed on the attached list where personal service is indicated.

☐ **(BY OVERNIGHT MAIL)** I caused such document to be delivered to the persons and addresses indicated on the attached list by Express Mail or by another express service carrier, by placing the document in an envelope designated by the carrier and addressed as indicated on the attached list, with the delivery fees provided for, and depositing same in a box or facility regularly maintained by that carrier or by delivering same to an authorized courier or driver authorized by the carrier to receive documents.

☐ **(STATE)** I declare under penalty of perjury under the laws of the State of California that the above is true and correct.

☒ **(FEDERAL)** I declare that I am employed in the offices of a member of the bar of this court, at whose direction service was made.

Executed on July 9, 2009 at Los Angeles, California.


DAVID S. SUN

PROOF OF SERVICE

(In re Circuit City Stores, Inc., et al.; Case No. 08-35653 (KRH))

Clerk of the Bankruptcy Court
United States Bankruptcy Court
701 East Broad Street – Room 4000
Richmond, Virginia 23219

DEBTORS' ATTORNEYS:

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FAX: (213) 384-2693
EMAIL: johnlsun@att.net

July 9, 2009

Clerk of the Bankruptcy Court
United States Bankruptcy Court
701 East Broad Street—Room 4000
Richmond, Virginia 23219

Re: In re: Circuit City Stores, Inc., et al. (Case No. 08-35653 (KRH))

Dear Sir or Madam:

This office is the general counsel of Kinyo Company, Inc., a creditor of Circuit City Stores, Inc. Kinyo Company, Inc. hereby submits its opposition to Debtors' Twentieth Objection to Claims. Enclosed please find Creditor's original opposition papers along with a copy. Please file the original opposition papers and conform the copy. We would appreciate it if you could return the conformed copy to our office using the provided self-addressed and stamped envelope.

If you have any questions or concerns regarding this matter, please feel free to contact the undersigned.

Very truly yours,

LAW OFFICES OF JOHN L. SUN

A handwritten signature in black ink, appearing to read 'David S. Sun', with a large, stylized flourish at the end.

David S. Sun

Enclosures